

ENTERED

May 23, 2023

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BENEFYTT TECHNOLOGIES, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-90566 (CML)
)
) (Jointly Administered)
) **Re: Docket No. 15**

**ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the emergency motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Benefytt Technologies, Inc. (2634); American Service Insurance Agency LLC (9115); Benefytt Reinsurance Solutions, LLC (4601); BimSym-HPIH, LLC (4626); Dawn Acquisition Company, LLC (0909); Daylight Beta Intermediate Corp. (7248); Daylight Beta Intermediate II Corp. (8842); Daylight Beta Parent Corp. (6788); Health Insurance Innovations Holdings, Inc. (1994); Health Plan Intermediaries Holdings, LLC (0972); Healthinsurance.com, LLC (9525); HealthPocket, Inc. (3710); Insurance Center for Excellence, LLC (4618); RxHelpline, LLC (9940); Sunrise Health Plans, LLC (3872); TogetherHealth Insurance, LLC (9503); TogetherHealth PAP, LLC (8439); and Total Insurance Brokers, LLC (7975). The location of the Debtors’ service address is: 3450 Buschwood Park Drive, Suite 200, Tampa, Florida 33618.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court, if any; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Debtors are authorized to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments, in each case, solely to the extent that such Taxes and Fees become payable in accordance with applicable law; *provided*, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to)

seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

2. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the name of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, any statutory committee appointed in the chapter 11 cases, counsel to the Consenting Term Lenders, counsel to the Consenting Revolving Lenders, and counsel to the DIP Lender on a monthly basis beginning upon entry of this Order.

3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

5. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

6. Notwithstanding anything to the contrary in this Order, any payment made or to be made hereunder, and any authorization herein, shall be subject to the requirements (if any) imposed on the Debtors under any order(s) of this Court approving the postpetition secured debtor in possession financing facility and the use of cash collateral (any such order, a "Financing Order"), including any documentation with respect to such financing and any budget in connection with

such Financing Order. In the event of any conflict between the terms of this Order and a Financing Order, the terms of the applicable Financing Order shall control (solely to the extent of such conflict).

7. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

8. The banks and financial institutions on which checks were drawn or will be drawn or electronic funds transfer requests made in payment of the prepetition or postpetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are

authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.

9. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

10. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

14. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: May 23, 2023



Christopher Lopez
United States Bankruptcy Judge

Exhibit A

Authorities

Tax Type	Jurisdiction	Tax Authority	Address
Annual Report Business Privilege Tax State	Alabama	Alabama Department of Revenue	Income Tax Administration Division, P.O. Box 327435, Montgomery, AL, 36132
Biennial Report State	Alaska	Alaska Department of Revenue, Tax Division	P.O. Box 110420, Juneau, AK, 99811-0420
State	Arizona	Arizona Department of Revenue	1600 W Monroe St, Phoenix, AZ, 85007
Annual LLC Report Corp Franchise Tax Report State	Arkansas	Arkansas Corporate Income Tax	Corporate Income Tax Section, P.O. Box 919, Little Rock, AR, 72203- 0919
Business Tax	Broward County	Broward County Tax Collector	115 S Andrews Avenue, Room #A100, Fort Lauderdale, FL, 33301-1895
Statement of Information Annual Report State Tangible Property Franchise/Income Tax	California	California State Controller	Legal Office State Controller's Office 300 Capitol Mall, Suite 1850 Sacramento, California 95814
Business Tax Receipt Renewal	City of Port St. Lucie	City of Port St. Lucie	P.O. Box 308, Port Pierce, FL, 34954
Business Tax	City of Tampa	City of Tampa - Business Tax Division	Business Tax Division, P.O. Box 31047, Tampa, FL, 33631
Annual Report State	Colorado	Colorado Department of Revenue	Colorado Dept Of Revenue, Denver, CO, 80261-0008
Annual Report State	Connecticut	Treasurer, State of Connecticut	Connecticut Insurance Department, PO Box 816, Hartford, CT, 06142-0816
Franchise Tax Annual Report State	Delaware	Delaware Division of Revenue	P.O. Box 8763, Wilmington, DE, 19899-0830

Tax Type	Jurisdiction	Tax Authority	Address
Biennial Report State	DC	DC Treasurer	P.O. Box 96020, Washington, DC, 20090
Federal	Federal	Internal Revenue Service	Department of the Treasury Internal Revenue Service Ogden, UT 84201- 0011
Doc Stamp Tax	Florida	Florida Department of Revenue	5050 West Tennessee Street, Tallahassee, FL, 32399-0135
Sales & Use Tax (Out-of-State Purchase) Sales & Use Tax (Commercial Rental Activity) Tangible Property Annual Report Additional Info Request State	Florida	Florida Department of Revenue	5050 West Tennessee Street, Tallahassee, FL, 32399-0135
Annual Report State	Georgia	Georgia Department of Revenue	P.O. Box 105136, Atlanta, GA, 30348-5136
Annual Report State	Idaho	State of Idaho	Department of Insurance, 700 West State Street, 3rd Floor, Boise, ID, 83720-0043
Annual Report State	Illinois	Director of Insurance, State of Illinois	320 W Washington, 5th Floor, Springfield, IL, 62767
Annual Report State	Indiana	Indiana Dept. of Revenue	P.O. Box 7147, Indianapolis, IN, 46207-7147
Biennial Report Annual Report State	Iowa	Treasurer, State of Iowa	Iowa Department of Revenue, P.O. Box 10466, Des Moines, IA, 50306- 0466
1099 Federal	Internal Revenue Service	Internal Revenue Service	George Bailey Jr., 1835 Assembly

Tax Type	Jurisdiction	Tax Authority	Address
			Street, Columbia, SC, 29201
Annual Report State	Kansas	Arkansas Corporate Income Tax	Corporate Income Tax Section, P.O. Box 919, Little Rock, AR, 72203-0919
Annual Report State	Kentucky	Kentucky State Treasurer	Kentucky Department Of Revenue, Frankfort, KY, 40620
Business Tax Receipt Renewal	Lake Mary	City of Lake Mary	100N Country Club Rd/P.O. Box, Lake Mary, FL, 32746
Annual Report State	Louisiana	Louisiana Dept. of Revenue	617 N 3rd St, Baton Rouge, LA, 70802
Annual Report State	Maine	Maine Revenue Services	P.O. Box 9101, Augusta, ME, 04332-9101
Annual Report Tangible Property State	Maryland	State of Maryland	Dept of Assessments & Taxation (PP Div), 301 W. Preston St., Room 801, Baltimore, MD, 21201-2395
Annual Report State	Massachusetts	Commonwealth of Massachusetts	C/O Allison O'Neill, ESQ, Locke Lord, LLP, 111 Huntington Ave, Boston, MA, 02199
Annual Report State	Michigan	Michigan Department of Revenue	Michigan Department of Treasury, P.O. Box 30774, Lansing, MI, 48909-8274
Annual Report State	Minnesota	Minnesota Department of Revenue	Mail Station 1765, St. Paul, MN, 55145-1765
Annual Report State	Mississippi	Department of Revenue	Mississippi Department of Revenue, P.O. Box 23191, Jackson, MS, 39225-3191

Tax Type	Jurisdiction	Tax Authority	Address
Biennial Report State	Missouri	State of Missouri	Truman State Office Building, 301 West High Street, Room 530, Jefferson City, MO, 65101
Annual Report State	Montana	Montana Secretary of State	P.O. Box 202801, Helena, MT, 59620
State	Nebraska	Nebraska Dept. of Revenue	P.O. Box 94818, Lincoln, NE, 68509-4818
Annual Report State	Nevada	State of Nevada	Bond Unit Administrative Assistant I, DETR- Employment Security Division, Carson City, NV, 89713
Annual Report State	New Hampshire	Treasurer, State of New Hampshire	25 Capitol Street, Room 205, Concord, NH, 03301-6312
Annual Report State	New Jersey	New Jersey Division of Taxation	State of New Jersey, Div. of Taxation, Revenue Processing Center, Trenton, NJ, 08646-0188
State	New Mexico	New Mexico Secretary of State	325 Don Gaspar, Ste 300, Santa Fe, NM, 87501
Biennial Report State	New York	New York State Office of the State Comptroller, Office of Unclaimed Funds	Office of Unclaimed Funds, Remittance Control, 2nd Floor, 110 State Street, Albany, NY, 12236
Annual Report State	North Carolina	North Carolina Department of Revenue	P.O. Box 25000, Raleigh, NC, 27640-0500
Annual Report State	North Dakota	North Dakota Office of State Tax Commissioner	600 E Boulevard Ave, Bismarck, ND, 58505
Q1 CAT Return Q2 CAT Return	Ohio	Ohio Department of Taxation	P.O. Box 16158 Columbus, OH 43216-6158

Tax Type	Jurisdiction	Tax Authority	Address
Q3 CAT Return Q4 CAT Return			
Annual Report State	Oklahoma	Oklahoma Tax Commission	Franchise Tax, P.O. Box 26920, Oklahoma City, OK, 73126-0920
Annual Report Corporate Activity Tax State	Oregon	Oregon Department of Revenue	P.O. Box 14780, Salem, OR, 97309
Corp. Tax Report State	Pennsylvania	Department of State PA	P.O. Box 8722, Harrisburg, PA, 17105
Annual Report	Puerto Rico	Office of the Commissioner of Financial Institutions	1492 Ave. Ponce de Leon Suite 600, San Juan, PR, 00907
Annual Report State	Rhode Island	State of Rhode Island	Division of Taxation - Dept# 88, P.O. Box 9702, Providence, RI, 02940-9702
Property Tax	Santa Clara	County of Santa Clara	70 West Hedding Street, East Wing, 6th Floor, San Jose, CA, 95110-1767
State	South Carolina	SC Department of Revenue	300A Outlet Pointe Blvd, Columbia, SC, 29210
Annual Report	South Dakota	Secretary of State SD	500 E. Capitol Ave, Pierre, SD, 57501
Annual Report State	Tennessee	Tennessee Department of Revenue	500 Deaderick Street, Andrew Jackson State Ofc. Bldg., Nashville, TN, 37242
Insurance Maintenance Tax Tangible Property State	Texas	Secretary of State TX	P.O. Box 13697, Austin, TX, 78711
Annual Report State Franchise/Income Tax	Utah	Utah State Tax Commission	210 North 1950 West, Salt Lake City, UT, 84134- 0180

Tax Type	Jurisdiction	Tax Authority	Address
Annual Report State	Vermont	Vermont Dept. of Taxes	133 State Street, Montpelier, VT, 05633-1401
Annual Report State	Virginia	Virginia Department of Taxation	P.O. Box 1500, Richmond, VA, 23218
Excise Tax Annual Report	Washington	State of Washington Department of Revenue	P.O. Box 47464, Olympia, WA, 98504-7464
Annual Report State	West Virginia	West Virginia State Tax Department	P.O. Box 11514, Charleston, WV, 25339-1514
Annual Report State	Wisconsin	The State of Wisconsin	125 S Webster St., Madison, WI, 53707
Annual Report	Wyoming	Wyoming Secretary of State	122 W 25th Street, Cheyenne, WY, 82002